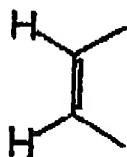


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Het represents a substituted pyridyl group;

X represents -NH-, an oxygen atom or a sulfur atom;

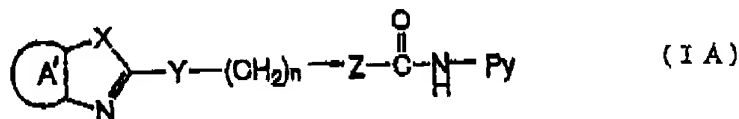
Y represents -NR<sub>4</sub> -, an oxygen atom, a sulfur atom, a sulfoxide or a sulfone;

Z represents a single bond;

R<sub>4</sub> represents a hydrogen atom, a lower alkyl group, an aryl group or an optionally substituted silyl lower alkyl group; and

n is an integer of from 2 to 15, or salts or solvates thereof.

10. The compounds according to claim 9, which are represented by the formula (IA)



wherein



represents an optionally substituted divalent residue of benzene or pyridine;

Py represents a substituted pyridyl group;

X represents -NH-, an oxygen atom or a sulfur atom;

Y represents -NR<sub>4</sub> -, an oxygen atom, a sulfur atom, a sulfoxide or a sulfone;

Z represents a single bond;

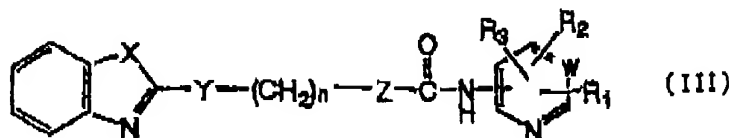
R<sub>4</sub> represents a hydrogen atom, a lower alkyl group, an aryl group or an optionally substituted silyl lower alkyl group; and

n is an integer of from 2 to 15;

or salts or solvates thereof.

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11. The compounds according to claim 9, which are represented by the formula (III)



wherein, W represents =CH-;

X represents -NH-, an oxygen atom or a sulfur atom;

Y represents -NR<sub>4</sub>-, an oxygen atom, a sulfur atom, a sulfoxide or a sulfone;

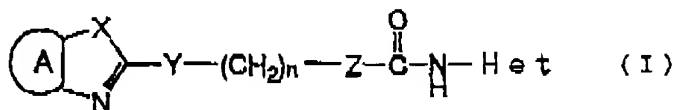
Z represents a single bond;

R<sub>1</sub>, R<sub>2</sub>, and R<sub>3</sub> are the same or different, and each represents a hydrogen atom, a lower alkyl group, a lower alkoxy group, a halogen atom, a hydroxyl group, a phosphate group, a sulfonamide group, a lower alkylthio group or an optionally substituted amino group, or two of R<sub>1</sub>, R<sub>2</sub>, and R<sub>3</sub>, together form an alkylenedioxide group, provided that R<sub>1</sub>, R<sub>2</sub> and R<sub>3</sub> are not hydrogen at the same time;

R<sub>4</sub> represents a hydrogen atom, a lower alkyl group, an aryl group or an optionally substituted silyl lower alkyl group; and

n is an integer of from 2 to 15, or salts or solvates thereof.

12. A pharmaceutical composition comprising a pharmaceutically acceptable carrier and at least one compound selected from the compounds represented by the formula (I)

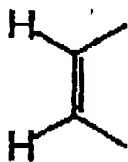


wherein



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represents an optionally substituted divalent residue of benzene, pyridine, cyclohexane or naphthalene, or a group:



Het represents a substituted pyridyl group;

X represents -NH-, an oxygen atom or a sulfur atom;

Y represents -NR-, an oxygen atom, a sulfur atom, a sulfoxide or a sulfone;

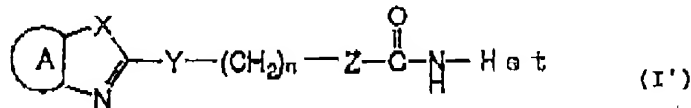
Z represents a single bond;

R<sub>1</sub> represents a hydrogen atom, a lower alkyl group, an aryl group or an optionally substituted silyl lower alkyl group; and

n is an integer of from 2 to 15, or salts or solvates thereof.

13. The pharmaceutical composition according to claim 12, which is an ACAT inhibitor, an intracellular cholesterol, transfer inhibitor, a blood cholesterol depressant or a macrophage foamation suppressant.

15. The method for treating hyperlipemia, arteriosclerosis, cerebrovascular accidents, ischemic heart disease, ischemic intestinal disease or aortic aneurysm in need of such treatment by administering a compound of the formula (I')

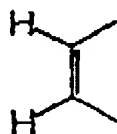


wherein



represents an optionally substituted divalent residue of benzene, pyridine, cyclohexane or naphthalene, or a group:

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Het represents substituted or unsubstituted pyridyl or pyrimidyl group;

X represents -NH-, an oxygen atom or a sulfur atom;

Y represents -NR<sub>4</sub>-, an oxygen atom, a sulfur atom, a sulfoxide or a sulfone;

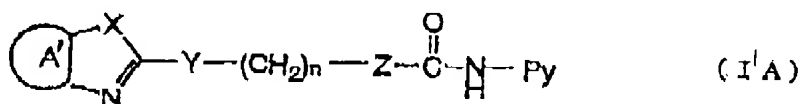
Z represents a single bond;

R<sub>4</sub> represents a hydrogen atom, a lower alkyl group, an aryl group or an optionally substituted silyl lower alkyl group; and

n is an integer of from 1 to 15;

or salts or solvates thereof.

16. The method of claim 15 wherein a compound of formula (I'A) is administered



wherein



represents an optionally substituted divalent residue of benzene or pyridine;

Py represents an optionally substituted pyridyl or pyrimidyl group;

X represents -NH-, an oxygen atom or a sulfur atom;

Y represents -NR<sub>4</sub>-, an oxygen atom, a sulfur atom, a sulfoxide or a sulfone;

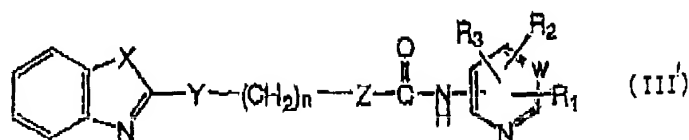
Z represents a single bond;

R<sub>4</sub> represents a hydrogen atom, a lower alkyl group, an aryl group or an optionally substituted silyl lower alkyl group;

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n is an integer of from 1 to 15,  
or salts or solvates thereof.

17. The method of claim 15 wherein a compound of formula (III') is administered



wherein, w represents =CH- or =N-,

x represents -NH-, an oxygen atom or a sulfur atom;

Y represents -NR<sub>4</sub>-, an oxygen atom, a sulfur atom, a sulfoxide or a sulfone;

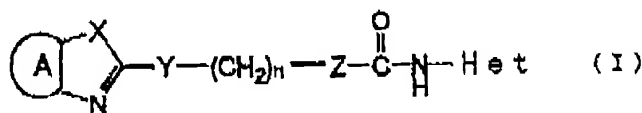
Z represents a single bond;

R<sub>1</sub>, R<sub>2</sub>, and R<sub>3</sub> are the same or different, and each represents a hydrogen atom, a lower alkyl group, a lower alkoxy group, a halogen atom, a hydroxyl group, a phosphate group, a sulfonamide group, a lower alkylthio group or an optionally substituted amino group, or two of R<sub>1</sub>, R<sub>2</sub>, and R<sub>3</sub>, together form an alkylenedioxide group;

R<sub>4</sub> represents a hydrogen atom, a lower alkyl group, an aryl group or an optionally substituted silyl lower alkyl group; and

n is an integer of from 1 to 15;  
or salts or solvates thereof.

18. A method claim 15 wherein a compound represented by formula (I) is administered,



wherein

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represents an optionally substituted divalent residue of benzene;

Het represents a substituted or unsubstituted pyridyl group;

X is an oxygen atom;

Y is a sulfur atom;

Z is a single bond;

n is 1;

or salts or solvates thereof.

#### REMARKS

Claims 9-13 and 15-18 have been amended. No new matter has been introduced by virtue of these amendments. Support for these amendments may be found throughout the specification and in the claims as originally filed.

Claims 9-18 were rejected under 35 U.S.C. §112, second paragraph, in view of various informalities. The rejection is traversed, in part, as follows.

The Office Action alleges that claim 11 fails to further limit the subject matter of claim 9. Applicants respectfully disagree.

Claim 9 provides compounds having a fused ring structure where the group:



represents an optionally substituted divalent residue of benzene, pyridine, cyclohexane or naphthalene.